

45. (NEW) The magnetic device of claim 33, further comprising a magnetic yoke in magnetic contact with the first electrode layer.

46. (NEW) The magnetic device of claim 45, wherein the magnetic yoke comprises an interruption that includes an insulating material.

47. (NEW) The magnetic device of claim 45, wherein the magnetic yoke further comprises a non-magnetic transducing gap that includes an insulating material.

Remarks

Claims 1-9 have been cancelled. Claims 10-47 are new and are currently pending

The Examiner rejected claims 1-9 under 35 U.S.C. §112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. In response, Applicant maintains that the rejection under 35 U.S.C. §112, second paragraph is moot since claims 1-9 have been cancelled.

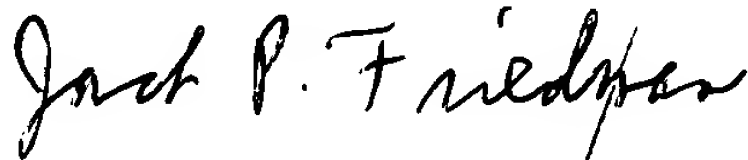
The Examiner rejected claims 5-7 and 9 under 35 U.S.C. §102(b) as being anticipated by *Gallagher et al.* In response, Applicant maintains that the rejection under 35 U.S.C. §102(b) is moot since claims 1-9 have been cancelled.

The Examiner rejected claim 8 under 35 U.S.C. §103(a) as being unpatentable over *Gallagher et al.* in view of *Ruigrok et al.* In response, Applicant maintains that the rejection under 35 U.S.C. §103(a) is moot since claims 1-9 have been cancelled.

Conclusion

Applicant respectfully believes that all pending claims, and the entire application, are in condition for allowance and therefore request favorable action. However, should the Examiner believe anything further is necessary in order to place the application in better condition for allowance, or if the Examiner believes that a telephone interview would be advantageous to resolve the issues presented, the Examiner is invited to contact the Applicant's undersigned representative at the telephone number listed below.

Respectfully submitted,



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